case out of the statute. *Maddison v. Alderson* (1883, H. of L.) L. R. 8 App. Cas. 467; *Grant v. Grant* (1893) 63 Conn. 530, 29 Atl. 15; *Grindling v. Reyht* (1907) 149 Mich. 641, 113 N. W. 290, 15 L. R. A. (N. S.) 466, with note. In the absence of an express agreement to pay by will, recovery on a *quantum meruit* for services is limited by the statute of limitations to the services rendered within six years preceding the bringing of suit. *Hoskins v. Saunders* (1907) 80 Conn. 19, 66 Atl. 785. It seems clearly correct, however, to hold that since an express agreement to pay by will, even though unenforcible because of the statute of frauds, would have prevented any recovery upon a *quantum meruit* during the lifetime of the decedent, the statute of limitations does not in that case begin to run until death, and recovery may be had upon a *quantum meruit* for the whole value of the services rendered or support furnished. *Schempp v. Beardsley* (1910) 83 Conn. 34, 75 Atl. 141; *Hull v. Thoms* (1910) 82 Conn. 647, 74 Atl. 925. But see *Banks v. Howard* (1902) 117 Ga. 94, 97, 43 S. E. 438, 439.

TAXATION—FEDERAL INCOME TAX—STOCK DIVIDENDS.—The plaintiff, as a stockholder in a corporation, received a stock dividend representing his share of $1,500,000 of undistributed profits earned by the corporation before January 1, 1913, and transferred, at the time of making such stock dividend, from surplus to capital account. Being compelled by the Collector of Internal Revenue to pay an income tax on the stock so received as equivalent to its par value in cash income, he sued the Collector to recover the amount so paid. *Held,* that under the Income Tax Law of October 3, 1913, such stock dividend was capital and not income, since the plaintiff's old and new stock taken together merely represented the same proportional interest in the same corporate assets which his old stock had previously represented. *Towne v. Eisner* (1918) 38 Sup. Ct. 158. See COMMENTS, p. 553.

TORTS—LABOR UNIONS—BOYCOTT OF MATERIALS MADE IN NON-UNION SHOP.—The plaintiff, who employed non-union men in his factory, sought an injunction to restrain the officers and agents of a carpenters' union from: (1) taking steps to compel the members to observe the rules of the union prohibiting them from working on materials made in non-union shops; (2) sending circulars to the plaintiff's prospective customers requesting them in making contracts to provide for the employment of union men and the use of union-made materials exclusively, with the suggestion that in this way labor troubles would be avoided; (3) inducing workmen in other trades to quit work on any building because non-union men were there employed in installing materials coming from non-union shops. *Held,* that these acts were lawful and that the complaint should be dismissed. *Bossert v. Dhuy* (1917, N. Y.) 117 N. E. 582. See COMMENTS, p. 539.

TORTS—PROPERTY ACCIDENTALLY CAST ON LAND OF ANOTHER—UNNECESSARY DAMAGE IN REMOVAL.—The plaintiff's boats were carried away by a violent storm and left on the defendant's railroad tracks. The evidence showed that the defendant company had plenty of time to remove them itself without damage, or to permit the plaintiff to do so. Instead, the defendant's wrecking crew broke or sawed them up and burned them. *Held,* that the defendant was liable for the value of the boats. *Louisville & N. R. R. Co. v. Joullian* (1917, Miss.) 76 So. 769.

This decision is in accord with the weight of authority to the effect that an owner of land may remove chattels accidentally cast on his land provided he uses due care in doing so, but may not needlessly injure or destroy them, or

subject their owner to unnecessary expense in recovering them. *Berry v. Carle* (1825) 3 Me. 269; *McKeesport Sawmill Co. v. Pennsylvania Co.* (1903, C. C. W. D. Pa.) 122 Fed. 184. Still less may he convert them to his own use. *Forster v. Juniata Bridge Co.* (1851) 16 Pa. 393. The *dictum* in the case last cited that, after one on whose land property belonging to another is cast by a flood has notified the owner to remove the property, and the latter has neglected to do so, the former may rid himself of the incumbrance by casting it into the river, goes further than the authorities generally would seem to warrant. Even where chattels are found on another's land under circumstances furnishing much less excuse for their presence, the owner of the land is still bound to use such care in removing them as is consistent with the reasonable protection of his own interests. *Cf. Mead v. Pollock* (1900) 99 Ill. App. 151; *Postal Telegraph-Cable Co. v. Gulf & S. I. R. R. Co.* (1915) 110 Miss. 770, 70 So. 833. A railroad company would often be justified in taking more summary measures than an ordinary land owner, because of its duties to the public and the serious risks to which it is exposed by an obstruction on its tracks; and it has been said that the interests of the party menaced should be the first consideration; but, as pointed out in the same case, he should take such steps only as are reasonably necessary to free himself from danger, and the rule does not justify a willful and unnecessary disregard of the other party's interests. *McKeesport v. Pennsylvania Co., supra.* The principal case seems, therefore, a sound application of established principles to a somewhat unusual situation.

TRESPASS—JUSTIFICATION—DIRECTION OF COUNTY ENGINEER LOCATING TELEPHONE POLES.—The defendant telephone company placed its poles upon the plaintiff's land, pursuant to directions of the county engineer, who by mistake located them outside the line of the highway. A statute relating to the placing of poles in public highways provided that "any new lines . . . shall be located by the engineer" (see 1527-s17, Iowa Supp. Code, 1913). *Held,* that the defendant was not a trespasser. *Bramner v. Iowa Telephone Co.* (1917, Ia.) 165 N. W. 117.

The court asserts two reasons for its conclusion: first, that the engineer's determination was, like decisions of quasi-judicial tribunals, not subject to collateral attack, and, secondly, that the defendant's situation was analogous to that of a military or administrative officer who is held immune from liability for infringing private rights in obedience to an order issued by competent authority. It is respectfully submitted that neither of these reasons is adequate. The statutory function of the engineer is to locate poles *within* the highway. His order as to property outside the highway is like a decision of a tribunal acting, through an innocent mistake, beyond its jurisdiction. Such an order is subject to collateral attack. *Bradford v. Boozer* (1903) 139 Ala. 502, 36 So. 716. If the statute be construed as giving the engineer authority to locate poles outside the highway, it is submitted that it would be unconstitutional, as it provides no hearing for a property owner whose land is thus taken, and no compensation. See *Davis v. Commissioners* (1896) 65 Minn. 310, 67 N. W. 997; *Branson v. Gee* (1894) 25 Oreg. 462, 36 Pac. 527. Since the engineer had no authority to direct poles to be located outside the highway, the analogies relied upon by the court are believed to be not in point. A sheriff executing a writ issued by a court without jurisdiction is liable for trespass. *Huddleston v. Spear* (1848) 8 Ark. 406; *cf. Southern Bell T. & T. Co. v. Constantine* (1894, C. C. A. 5th) 61 Fed. 61 (where, however, the highway commissioner acted within his jurisdiction, though erroneously). Likewise a military officer who seizes property in obedience to orders which his superior was not authorized to give is liable for the trespass. *Bates v. Clark* (1877) 95 U. S. 204; *Little v. Barreine* (1804, U. S.) 2 Cranch 170.